

SECOND REGULAR SESSION

HOUSE BILL NO. 2092

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE REIBOLDT.

5608H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to taxation of motor fuel, with a referendum clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows:

142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as follows:

(1) Motor fuel[;] **other than diesel fuel:**

(a) **Before January 1, 2019**, seventeen cents per gallon; **and**

(b) **On and after January 1, 2019**, twenty-seven cents per gallon;

(2) **Diesel fuel:**

(a) **Before January 1, 2019**, seventeen cents per gallon; **and**

(b) **On and after January 1, 2019**, twenty-nine cents per gallon;

(3) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold or measured by the gallon, is used in motor vehicles on the highways of this state, the director is authorized to assess and collect a tax upon such alternative fuel measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline. The determination by the director of the power potential equivalent of such alternative fuel shall be prima facie correct;

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 ~~[(3)]~~ (4) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents
17 per gallon as levied and imposed by section 155.080 to be collected as required under this chapter;

18 ~~[(4)]~~ (5) Compressed natural gas fuel, five cents per gasoline gallon equivalent until
19 December 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until
20 December 31, 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The
21 gasoline gallon equivalent and method of sale for compressed natural gas shall be as published
22 by the National Institute of Standards and Technology in Handbooks 44 and 130, and
23 supplements thereto or revisions thereof. In the absence of such standard or agreement, the
24 gasoline gallon equivalent and method of sale for compressed natural gas shall be equal to five
25 and sixty-six-hundredths pounds of compressed natural gas. All applicable provisions contained
26 in this chapter governing administration, collections, and enforcement of the state motor fuel tax
27 shall apply to the tax imposed on compressed natural gas, including but not limited to licensing,
28 reporting, penalties, and interest;

29 ~~[(5)]~~ (6) Liquefied natural gas fuel, five cents per diesel gallon equivalent until
30 December 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until
31 December 31, 2024, and then seventeen cents per diesel gallon equivalent thereafter. The diesel
32 gallon equivalent and method of sale for liquefied natural gas shall be as published by the
33 National Institute of Standards and Technology in Handbooks 44 and 130, and supplements
34 thereto or revisions thereof. In the absence of such standard or agreement, the diesel gallon
35 equivalent and method of sale for liquefied natural gas shall be equal to six and six-hundredths
36 pounds of liquefied natural gas. All applicable provisions contained in this chapter governing
37 administration, collections, and enforcement of the state motor fuel tax shall apply to the tax
38 imposed on liquefied natural gas, including but not limited to licensing, reporting, penalties, and
39 interest;

40 ~~[(6)]~~ (7) Propane gas fuel, five cents per gallon until December 31, 2019, eleven cents
41 per gallon from January 1, 2020, until December 31, 2024, and then seventeen cents per gallon
42 thereafter. All applicable provisions contained in this chapter governing administration,
43 collection, and enforcement of the state motor fuel tax shall apply to the tax imposed on propane
44 gas including, but not limited to, licensing, reporting, penalties, and interest;

45 ~~[(7)]~~ (8) If a natural gas, compressed natural gas, liquefied natural gas, electric, or
46 propane connection is used for fueling motor vehicles and for another use, such as heating, the
47 tax imposed by this section shall apply to the entire amount of natural gas, compressed natural
48 gas, liquefied natural gas, electricity, or propane used unless an approved separate metering and
49 accounting system is in place.

50 2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be
51 precollected as described in this chapter, for the facility and convenience of the consumer. The

52 levy and assessment on other persons as specified in this chapter shall be as agents of this state
53 for the precollection of the tax.

Section B. Section A of this act is hereby submitted to the qualified voters of this state
2 for approval or rejection at an election, which is hereby ordered and which shall be held and
3 conducted on the Tuesday immediately following the first Monday in November, 2018, or at a
4 special election to be called by the governor for that purpose, pursuant to the laws and
5 constitutional provisions of this state applicable to general elections and the submission of
6 referendum measures by initiative petition, and it shall become effective when approved by a
7 majority of the votes cast thereon at such election and not otherwise.

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